Reported Recommending	House File 541
Ind. Postponed	House I he off
Passed Senate	
Failed to Pass Senate	
Passed House	
Failed to Pass House	

April 15, 1947.
To Sifting Committee.

By SCHOOLS AND TEXTBOOKS.

## A BILL FOR

An Act to amend section two hundred eighty-two point two (282.2), Code 1946, relating to offsetting taxes for tuition and transportation.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section two hundred eighty-two point two
- 2 (282.2), Code 1946, is hereby amended by striking the word
- 3 "independent" in line three (3) and inserting in lieu thereof
- 4 the word "school".
- 1 Sec. 2. Further amend section two hundred eighty-two
- 2 point two (282.2), Code 1946, by inserting after the word
- 3 "tuition" in line six (6) the following words "and transportation."

## EXPLANATION OF H. F. 541

The school law now provides that where a property owner pays tuition in a school district in which he owns land, he can have the privilege of offsetting his taxes against assessed tuition charges. This bill proposes to give him the same privilege for transportation charges since both tuition and transportation are mandatory payments.